1040-ES/991

Form **1040-ES**

Department of the Treasury
Internal Revenue Service

# Estimated Tax for Individuals

**This form is primarily for first-time filers of estimated tax.**

OMB No. 1545-0087

**1991**

## Paperwork Reduction Act Notice

We ask for the information on the payment–vouchers to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete the worksheets and prepare and file the payment–vouchers will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 1 hr., 19 min.; Learning about the law, 20 min.; Preparing the worksheets and payment–vouchers, 49 min.; Copying, assembling, and sending the payment–voucher to IRS, 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this package easier, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0087), Washington, DC 20503. DO NOT send the payment–vouchers to either of these offices. Instead, see the instructions on page 5.

## Purpose of This Package

Use this package to figure and pay your estimated tax. Estimated tax is the method used to pay tax on income that is not subject to withholding; for example: earnings from self-employment, interest, dividends, rents, alimony, etc.

This package is primarily for first-time filers who are or may be subject to paying estimated tax. This package can also be used if you did not receive or have lost your preprinted 1040-ES package.

The estimated tax worksheet on page 3 will help you figure the correct amount to pay. The vouchers in this package are for crediting your estimated tax payments to your account correctly. Use the Record of Estimated Tax Payments on page 5 to keep track of the payments you have made and the number and amount of your remaining payments.

After we receive your first payment–voucher from this package, we will mail you a preprinted 1040-ES package with your name, address, and social security number on each payment–voucher. Use the preprinted vouchers when you receive them to make your **remaining** estimated tax payments for the year. This will speed processing, reduce processing costs, and reduce the chance of errors.

Do not use the vouchers in this package to notify the IRS of a **change of address.** If you have a new address, get **Form 8822,** Change of Address, by calling 1-800-829-3676. Send the completed form to the Internal Revenue Service Center where you filed your last tax return.

## Who Must Make Estimated Tax Payments

In most cases, you must make estimated tax payments if you expect to owe, after subtracting your withholding and credits, at least $500 in tax for 1991, and you expect your withholding and credits to be less than the **smaller** of:

- 90% of the tax shown on your 1991 tax return, or
- 100% of the tax shown on your 1990 tax return (the return must cover all 12 months).

Generally, you do not have to pay estimated tax if you were a U.S. citizen or resident alien and you had no tax liability for the full 12 month preceding tax year.

The estimated tax rules apply to:

- U.S. citizens and residents,
- Residents of Puerto Rico, the Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa, and
- Nonresident aliens (use Form 1040-ES(NR)).

If you also receive salaries and wages, you can avoid having to make estimated tax payments by asking your employer to take more tax out of your earnings. To do this, file a new **Form W-4,** Employee's Withholding Allowance Certificate, with your employer.

**Caution:** You may not make joint estimated tax payments if:

1. You or your spouse is a nonresident alien, or
2. You are separated under a decree of divorce or separate maintenance, or
3. You and your spouse have different tax years.

## Additional Information You May Need

Most of the information you will need can be found in:

**Pub. 505,** Tax Withholding and Estimated Tax

Other Available Information:

**Pub. 553,** Highlights of 1990 Tax Changes

Instructions for the 1990 Forms 1040 or1040A

For forms and publications, call 1-800-829-3676

For assistance, call 1-800-829-1040

## Tax Law Changes Effective for 1991

Use your 1990 tax return as a guide for figuring your estimated tax, but be sure to consider the changes noted in this section. For other changes that may affect your 1991 estimated tax, get **Pub. 553,** Highlights of 1990 Tax Changes.

### Alternative Minimum Tax

The alternative minimum tax rate for individuals is increased to 24%.

### Deduction for Exemptions

The amount you may deduct for each exemption is increased to $2,150. But your deduction may be reduced or eliminated if your adjusted gross income is more than: (a) $150,000 if your filing status is married filing jointly or qualifying widow(er); (b) $125,000 if your filing status is head of household; (c) $100,000 if your filing status is single; or (d) $75,000 if your filing status is married filing separately. If your adjusted gross income is more than the amount shown for your filing status, get **Pub. 505,** Tax Withholding and Estimated Tax, to figure the amount, if any, you may deduct on line 4 of the worksheet on page 3.

**Note:** If you can be claimed as a dependent on another person's 1991 return, your personal exemption is not allowed even if that person's deduction for exemptions is reduced or eliminated.

### Earned Income Credit

The maximum earned income credit and the income limitation amount are increased. But new rules apply in determining who may take the credit and the amount of the credit. Also, an additional credit is allowed for certain amounts paid for health insurance that covers a qualifying child.

### Itemized Deductions

If your adjusted gross income is more than $100,000 ($50,000 if married filing separately), you may not deduct all of your itemized deductions, unless you are deducting only medical and dental expenses, investment interest expense, casualty and theft losses, or gambling losses. Get Pub. 505 to figure the amount you may deduct on line 2 of the worksheet on page 3.

Also, beginning in 1991, personal interest (such as interest on car loans or credit card balances for personal expenditures) is no longer deductible.

### Maximum Tax on Capital Gains–28%

If you have a net capital gain and your taxable income is more than $ 82,150 ($49,300 if single; $70,450 if head of

*(Continued on page 2)*

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## Tax Law Changes Effective for 1991 (continued)

household; $41,075 if married filing separately), get Pub. 505 to figure the tax to enter on line 6 of the worksheet on page 3.

### Self-Employment Tax

The tax of 15.3% on self-employment income is the total of the 2.9% Medicare tax and the 12.4% social security tax. For 1991, the maximum amount of self-employment income subject to the Medicare tax is $125,000 and the maximum amount of self-employment income subject to the social security tax is $53,400.

### Standard Deduction for 1991

If you do not itemize your deductions, you may take the 1991 standard deduction listed below:

| Filing Status | Standard Deduction |
|---|---|
| Married filing jointly or Qualifying widow(er) | $5,700 |
| Head of household | $5,000 |
| Single | $3,400 |
| Married filing separately | $2,850 |

**Caution:** If you can be claimed as a dependent on another person's 1991 return, your standard deduction is the greater of $550 or your earned income, up to the standard deduction amount. This rule applies even if that person's deduction for exemptions is reduced or eliminated under the rules discussed earlier. Add to this amount any additional amount discussed below.

An additional amount is added to the standard deduction if:

1. You are an unmarried individual (single or head of household) and are:

| | |
|---|---|
| 65 or older or blind | $850 |
| 65 or older and blind | $1,700 |

2. You are a married individual (filing jointly or separately) or a qualifying widow(er) and are:

| | |
|---|---|
| 65 or older or blind | $650 |
| 65 or older and blind | $1,300 |
| Both spouses 65 or older | $1,300* |
| Both spouses 65 or older and blind | $2,600* |

* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

## To Figure Your Estimated Tax Use

- The 1991 Estimated Tax Worksheet on page 3
- The instructions below for the worksheet on page 3
- The 1991 Tax Rate Schedules on this page
- Your 1990 tax return as a guide

See the 1990 Instructions for Form 1040 or 1040A for information on figuring your income, deductions, and credits, including the taxable amount of social security benefits.

## Instructions for Worksheet on Page 3

**Line 7—Additional Taxes.** Enter the additional taxes from:

- **Form 4970,** Tax on Accumulation Distribution of Trusts, or
- **Form 4972,** Tax on Lump-Sum Distributions

**Line 9—Credits.** See the 1990 Form 1040, lines 41 through 46, or Form 1040A, lines 24a and 24b, and the related instructions.

**Line 11—Self-Employment Tax.** If you and your spouse make joint estimated tax payments and you both have self-employment income, figure the self-employment tax separately. Enter the total on line 11. When figuring your estimate of 1991 net earnings from self-employment, be sure you take the 7.65% deduction into account.

If your estimate of 1991 net earnings from self-employment is more than $53,400 but less than $125,000, multiply the amount in excess of $53,400 by .029. Add $8,170.20 to the result and enter the total on line 11.

If your estimate of 1991 net earnings from self-employment is $125,000 or more, enter $10,246.60 on line 11.

**Line 12—Other Taxes.** Enter any other taxes, such as recapture of low-income housing credit, tax on early distributions (Form 5329, Part II, only), and alternative minimum tax. For details, see pages 21 and 22 of the 1990 Instructions for Form 1040. You do not have to include social security tax on tip income not reported to your employer or uncollected employee social security and RRTA tax on tips.

## 1991 Tax Rate Schedules

**Caution:** *Do not use these Tax Rate Schedules to figure your 1990 taxes. Use only to figure your 1991 estimated taxes.*

### Single—Schedule X

| If line 5 is: Over— | But not over— | The tax is: | of the amount over— |
|---|---|---|---|
| $0 | $20,350 | 15% | $0 |
| 20,350 | 49,300 | $3,052.50 + 28% | 20,350 |
| 49,300 | ..... | 11,158.50 + 31% | 49,300 |

### Head of household—Schedule Z

| If line 5 is: Over— | But not over— | The tax is: | of the amount over— |
|---|---|---|---|
| $0 | $27,300 | 15% | $0 |
| 27,300 | 70,450 | $4,095.00 + 28% | 27,300 |
| 70,450 | ..... | 16,177.00 + 31% | 70,450 |

### Married filing jointly or Qualifying widow(er)—Schedule Y-1

| If line 5 is: Over— | But not over— | The tax is: | of the amount over— |
|---|---|---|---|
| $0 | $34,000 | 15% | $0 |
| 34,000 | 82,150 | $5,100.00 + 28% | 34,000 |
| 82,150 | ..... | 18,582.00 + 31% | 82,150 |

### Married filing separately—Schedule Y-2

| If line 5 is: Over— | But not over— | The tax is: | of the amount over— |
|---|---|---|---|
| $0 | $17,000 | 15% | $0 |
| 17,000 | 41,075 | $2,550.00 + 28% | 17,000 |
| 41,075 | ..... | 9,291.00 + 31% | 41,075 |

## 1991 Estimated Tax Worksheet (Keep for your records)

### Computing Total 1991 Estimated Tax

| | | | | |
|---|---|---|---|---|
| 1 | Enter amount of adjusted gross income you expect in 1991 | 1 | | |
| 2 | • If you plan to itemize deductions, enter the estimated total of your itemized deductions. **Caution:** If the amount on line 1 above is more than $100,000 ($50,000 if married filing separately), your deduction may be reduced. See **Itemized Deductions** on page 1.<br>• If you do not plan to itemize deductions, see **Standard Deduction for 1991** on page 2, and enter your standard deduction here. | 2 | | |
| 3 | Subtract line 2 from line 1 | 3 | | |
| 4 | Exemptions. Multiply $2,150 by the number of personal exemptions. If you can be claimed as a dependent on another person's 1991 return, your personal exemption is not allowed. **Caution:** If the amount on line 1 above is more than $100,000 ($75,000 if married filing separately), your deduction may be reduced or eliminated. See **Deduction for Exemptions** on page 1 | 4 | | |
| 5 | Subtract line 4 from line 3 | 5 | | |
| 6 | **Tax.** Figure your tax on the amount on line 5 by using the 1991 Tax Rate Schedules on page 2. DO NOT use the Tax Table or the Tax Rate Schedules in the 1990 Form 1040 or Form 1040A Instructions | 6 | | |
| 7 | Additional taxes (see line 7 instructions) | 7 | | |
| 8 | Add lines 6 and 7 | 8 | | |
| 9 | Credits (see line 9 instructions). Do not include any income tax withholding on this line | 9 | | |
| 10 | Subtract line 9 from line 8. Enter the result, but not less than zero | 10 | | |
| 11 | Self-employment tax. Estimate of 1991 net earnings from self-employment $.....; if **$53,400 or less**, multiply the amount by .153; if **more than $53,400**, see line 11 instructions for the amount to enter. **Caution:** If you also have wages subject to social security or Medicare tax, get Pub. 505 to figure the amount to enter | 11 | | |
| 12 | Other taxes (see line 12 instructions) | 12 | | |
| 13a | Add lines 10 through 12 | 13a | | |
| b | Earned income credit and credit from **Form 4136** | 13b | | |
| c | Subtract line 13b from line 13a. Enter the result, but not less than zero. **THIS IS YOUR TOTAL 1991 ESTIMATED TAX** ▶ | 13c | | |

### Computing Minimum Estimated Tax Payments To Avoid Penalty

| | | | | | | |
|---|---|---|---|---|---|---|
| 14a | Enter 90% (66⅔% for farmers and fishermen) of line 13c | 14a | | | | |
| b | Enter 100% of the tax shown on your 1990 tax return | 14b | | | | |
| c | Enter the **smaller** of line 14a or 14b. **THIS IS YOUR REQUIRED ANNUAL PAYMENT** ▶ | | | | 14c | |
| | **Caution:** Generally, if you do not prepay at least the amount on line 14c, you may be subject to a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. If you are unsure of your estimate and line 14a is **smaller** than line 14b, you may want to pay up to the amount shown on line 14b. If you prefer, you may pay 100% of your 1991 estimated tax (line 13c). For more information, get Pub. 505. | | | | | |
| 15 | Income tax withheld and estimated to be withheld (including income tax withholding on pensions, annuities, certain deferred income, etc.) during 1991 | | | | 15 | |
| 16 | Subtract line 15 from line 14c. (**Note:** If line 13c minus line 15 is less than $500, you are not required to make estimated tax payments.) If you are applying an overpayment from 1990 to 1991 estimated tax, see **How To Complete and Use the Payment–Voucher** on page 4 | | | | 16 | |
| 17 | If the first payment you are required to make is due April 15, 1991, enter ¼ of line 16 (minus any 1990 overpayment that you are applying to this instalment) here and on your payment-voucher(s) | | | | 17 | |

## Payment Due Dates

Use one of the following charts to determine your payment due dates. Payments are due by the dates indicated whether or not you are outside the United States and Puerto Rico.

You may have a large change in income, deductions, additional taxes, or credits during the year that may require you to make estimated tax payments. If you meet the requirement to make estimated tax payments after March 31, use Chart B. Otherwise, use Chart A to determine the payment due dates.

Whether you have steady or unexpected income, you do not have to make the payment due January 15, 1992, if you:

- File your 1991 Form 1040 or 1040A by January 31, 1992, and
- Pay the entire balance due with the return.

**Chart A—Individuals With Steady Income**

Estimated payments due by:

| | |
|---|---|
| 1st Payment . . . . | April 15, 1991 |
| 2nd Payment . . . . | June 17, 1991 |
| 3rd Payment . . . . | Sept. 16, 1991 |
| 4th Payment . . . . | Jan. 15, 1992 |

You may pay all of your estimated tax by April 15, 1991, or in four equal amounts by the dates above.

**Chart B—Individuals With Unexpected Income**

Use the amount on line 16 of the estimated tax worksheet, minus any 1990 overpayment that was applied to 1991, for the estimated tax due.

| If the requirement to pay estimated tax is met after: | Payment date is: | Of the estimated tax due, pay: |
|---|---|---|
| Mar. 31 and before June 1. | June 17, 1991 . . . | 1/2 |
| May 31 and before Sept. 1. | Sept. 16, 1991 . . . | 3/4 |
| Aug. 31 . . . . . | Jan. 15, 1992 . . . | all |

**Farmers and Fishermen**

If at least two-thirds of your gross income for 1990 or 1991 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 15, 1992, or
- File your 1991 Form 1040 by March 2, 1992, and pay the total tax due. In this case, 1991 estimated payments are not required.

**Fiscal Year Filers**

You are on a fiscal year if your 12 month tax period ends on any day except December 31. Due dates for fiscal year filers are the 15th day of the 4th, 6th, and 9th months and the first month of the following fiscal year.

If any payment date falls on a Saturday, Sunday, or legal holiday, use the next working day.

## Amending Estimated Tax Payments

To change or amend your estimated payments, first refigure your estimated tax using the worksheet on page 3. From your new estimated tax, subtract any amount of 1990 tax overpayment credited to 1991 and any estimated payments made to date. Make your remaining payments using the instructions for Payment Due Dates above.

## When a Penalty is Applied

In some cases you may owe a penalty when you file your return. The penalty is imposed on each underpayment for the number of days it remains unpaid.

**A penalty may be applied when:**

- You did not pay enough estimated tax, or
- You did not make the payments on time in the required amount. A penalty may apply even if you have an overpayment on your tax return.

**A penalty does not apply when:**

- You made each required payment timely, and
- The total tax paid is at least equal to the **smallest** of the following three amounts:

(1) 90% of the income tax (including alternative minimum tax) and self-employment tax due for 1991. (Farmers and fishermen, use 66⅔%.)

(2) 100% of the tax shown on your 1990 return. (The return must have been for a full 12 month year.)

(3) 90% of the tax figured by annualizing taxable income, alternative minimum taxable income, and adjusted self-employment income.

**A penalty may be waived under two conditions:**

- The underpayment was due to a casualty, disaster, or other unusual circumstance, or
- In 1990 or 1991 you retired after age 62 or became disabled and the underpayment was due to reasonable cause and not to willful neglect.

For details on claiming a waiver or annualizing income, see Pub. 505.

## How To Complete and Use the Payment-Voucher

There is a separate voucher for each due date. Please be sure you use the voucher with the correct due date shown in the upper right corner. Complete and send in the voucher only if a payment is due.

To complete your voucher:

- Type or print your name, address, and social security number in the space provided on the voucher. If filing a joint voucher, also enter your spouse's name and social security number.
- Enter the amount you are sending in on the payment line of the voucher. You may apply all or part of your 1990 overpayment to any voucher.
- Enclose your payment, making the check or money order payable to: "Internal Revenue Service" (Not "IRS").
- Do not staple or attach your payment to the voucher.
- Write your social security number and "1991 Form 1040-ES" on your check or money order.
- Mail your payment–voucher to the address shown on page 5 for the place where you live.
- Fill in the Record of Estimated Tax Payments on page 5 for your files.

If you changed your name and made estimated tax payments using your old name, attach a statement to the front of your 1991 Form 1040 or 1040A. List all of the estimated tax payments you and your spouse made for 1991, the address where you made the payments, and the name(s) and social security number(s) under which you made the payments.

## Record of Estimated Tax Payments (see page 4 for correct payment due dates)

| Payment number | (a) Date | (b) Amount paid | (c) 1990 overpayment credit applied | (d) Total amount paid and credited (add (b) and (c)) |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| Total . . . . ▶ | | | | |

## Where To File Your Payment-Voucher

**Mail your payment-voucher** to the Internal Revenue Service at the following address. **Do not** mail your tax return to these addresses. Also do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A Instructions.

**Note:** For proper delivery of your estimated tax payment, you must include the P.O. box number in the address.

| If you live in: ▼ | Use this address: ▼ |
|---|---|
| New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester) | P.O. Box 162<br>Newark, NJ<br>07101-0162 |
| New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont | P.O. Box 371999<br>Pittsburgh, PA<br>15250-7999 |
| Delaware, District of Columbia, Maryland, Pennsylvania, Virginia | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |
| Florida, Georgia, South Carolina | P.O. Box 62001<br>Philadelphia, PA<br>19162-0300 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia | P.O. Box 7422<br>Chicago, IL<br>60680-7422 |
| Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee | P.O. Box 371300M<br>Pittsburgh, PA<br>15250-7300 |
| Illinois, Iowa, Minnesota, Missouri, Wisconsin | P.O. Box 6413<br>Chicago, IL<br>60680-6413 |
| Kansas, New Mexico, Oklahoma, Texas | P.O. Box 970001<br>St. Louis, MO<br>63197-0001 |
| Alaska, Arizona, Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming<br>California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba) | P.O. Box 510000<br>San Francisco, CA<br>94151-5100 |
| California (all other counties), Hawaii | P.O. Box 54030<br>Los Angeles, CA<br>90054-0030 |
| American Samoa | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |
| Guam | Commissioner of Revenue and Taxation<br>855 West Marine Drive<br>Agana, GU 96910 |
| The Commonwealth of the Northern Mariana Islands | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |
| Puerto Rico (or if excluding income under section 933)<br>Virgin Islands: Nonpermanent residents | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |
| Virgin Islands: Permanent residents | V.I. Bureau of Internal Revenue<br>Lockharts Garden No. 1A<br>Charlotte Amalie<br>St. Thomas, VI 00802 |
| All A.P.O. and F.P.O. addresses | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |
| Foreign country: U.S. citizens and those filing Form 2555 or Form 4563 | P.O. Box 8318<br>Philadelphia, PA<br>19162-0825 |

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Form **1040-ES**

Department of the Treasury
Internal Revenue Service

**1991**
**Payment-Voucher 4**

OMB No. 1545-0087

**(Calendar year—Due Jan. 15, 1992)**

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1991 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

Amount of payment

$ .....

Please type or print

| Your first name and initial | Your last name | Your social security number |
|---|---|---|
| (If joint payment, complete for spouse) | | |
| Spouse's first name and initial | Spouse's last name | Spouse's social security number |
| Address (number, street, and apt. no.) | | |
| City, state, and ZIP code | | |

**For Paperwork Reduction Act Notice, see instructions on page 1.**

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

**1991**
**Payment–**
**Voucher 3**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1991 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**(Calendar year—Due Sept 16, 1991)**

Amount of payment

$ .....

Please type or print

| Your first name and initial | Your last name | Your social security number |
|---|---|---|
| (If joint payment, complete for spouse) | | |
| Spouse's first name and initial | Spouse's last name | Spouse's social security number |
| Address (number, street, and apt. no.) | | |
| City, state, and ZIP code | | |

**For Paperwork Reduction Act Notice, see instructions on page 1.**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

**1991**
**Payment–**
**Voucher 2**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1991 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**(Calendar year—Due June 17, 1991)**

Amount of payment

$ .....

Please type or print

| Your first name and initial | Your last name | Your social security number |
|---|---|---|
| (If joint payment, complete for spouse) | | |
| Spouse's first name and initial | Spouse's last name | Spouse's social security number |
| Address (number, street, and apt. no.) | | |
| City, state, and ZIP code | | |

**For Paperwork Reduction Act Notice, see instructions on page 1.**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

**1991**
**Payment–**
**Voucher 1**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1991 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**(Calendar year—Due April 15, 1991)**

Amount of payment

$ .....

Please type or print

| Your first name and initial | Your last name | Your social security number |
|---|---|---|
| (If joint payment, complete for spouse) | | |
| Spouse's first name and initial | Spouse's last name | Spouse's social security number |
| Address (number, street, and apt. no.) | | |
| City, state, and ZIP code | | |

**For Paperwork Reduction Act Notice, see instructions on page 1.**